ILLINOIS DEPARTMENT OF REVENUE 1500 South Ninth Street Springfield, Illinois 62708

## INFORMATIONAL BULLETIN FY82-27

TO: All Taxpayers Filing Illinois Motor Fuel Tax Returns (IDR-

280)

SUBJECT: Schedule B

Many taxpayers have advised the Department of the problems that they have encountered in attempting to complete the Motor Fuel Use Tax Schedule B which is submitted quarterly with the IDR-280 tax return. In an effort to alleviate some of the problems, we have reevaluated the Schedule B filing requirements.

Effective immediately, you will no longer be required to detail each service station purchase as a separate entry on the Schedule B. You may total all purchases made during the quarter at one particular service station and report them by station on the Schedule B. If you would prefer to continue with itemized reporting of your service station purchases, you may do so.

We have made no changes in the reporting requirements for bulk purchases of fuel. You must continue to itemize bulk purchases made during the quarter as separate entries on the Schedule B.

You may furnish the Department with a computer generated Schedule B if that would be a more convenient means of providing the required information.

Please list on Schedule B all purchases and only those purchases which you made during the quarter covered by the return. Failure to report purchases and complete Schedule B properly may result in our disallowing the amount of special fuel which you claimed on Line 7a of your IDR-280 tax return.

We hope this change in reporting will be of assistance to you. Should you have further questions regarding this, please feel free to contact the Department at 217-785-1397.

J. Thomas Johnson Director

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